

PS8000.01C UNICOR CORPORATE POLICY & PROCEDURES (CN-21 - CN-31)



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-31
DATE: July 31, 1989

1. SUMMARY OF CHANGES. The following sections of Chapter 8500 of the UNICOR Accounting Manual have been revised.

8501 Chart of Accounts	8508 Fixed Assets
8501A Appendix, T-Accounts	8509 Inventory Control
8502 Journal Entries	8513 Travel & Transportation
8504 Invoicing	8514 Vouchering
8507 Disbursements	

This revision incorporates the automated Chart of Accounts with associated journal entries which has been used in UNICOR since October 1, 1986. The minor changes which were made consisted of format, spelling, and grammatical changes. New account codes and descriptions replaced old account codes and description. Major changes were made to bring the UNICOR Accounting Manual in line with current operating procedures which have been published by Operations Memorandum. Major changes are described below by section. Those changes which resulted from the Clearance Distribution process are preceded by an asterisk.

A. Section 8501, Chart of Accounts. Additional changes.

1. Account 12070, Accounts Receivable, Destination Acceptance, was added to segregate receivables generated for "Destination Acceptance" contracts from receivable aging schedules until official acceptance is received for goods shipped under these contracts.

2. Account 18040, Assets in Transit, 29010, Liabilities in Transit, and 65900, Expenses in Transit, were added for use in an automated Form 5 (inter-industries) billing program which is scheduled for implementation in FY 89. The automated Form 5 will provide a high degree of control and accountability over the value of items transferred between UNICOR factories/locations.

3. Account 21500, Vouchered Receipts, was added to meet the requirements of the SIS Purchasing and Accounts Payable modules. The Payable module uses this account to age payables and to stage them for payment.

4. All Deferred & Prepaid accounts (the 17--- account series) have been suspended from further use because of changes in accounting procedures.

5. The account series (cost centers) 66---, Support Division Expenses, 67---, Product Division Expenses, and 68---, Corporate Division Expenses, were added shortly after the original release of the FY 87 Chart of Accounts in order to maintain detail records for these expenses.

6. The General Subsidiary Accounts 121, TSP Basic Government Contributions, 122, TSP Matching Government Contributions, and 123, TSP Fiduciary Insurance, were added to maintain detail records of these Thrift Savings Plan (TSP) expenses which originated in the new FERS retirement system.

B. Section 8502, Journal Entries.

1. Journal Entries 8C and 8D were added for use with the Account 21500, Vouchered Receipts.

2. Journal Entries 15 and 21D were eliminated. These entries were used for Deferred and Prepaid Expenses, Start-Up Costs, and Prototype Costs accounts which are no longer in use.

C. Section 8504, Invoicing.

1. The method of assigning invoice numbers in paragraph 101 and 102 was revised to include the location Disbursing Office Symbol as part of the invoice number to help customers identify billing locations. This change was made in accordance with Operations Memorandum 157-88(8500), dated April 30, 1989.

* Paragraph 102 #3 was added to allow the AW (I&E)/Superintendent of Industries to give the Warehouse Manager or others the written delegated authority to maintain and be accountable for GBL's.

3. OPAC (On-line Payment And Collection system) procedures have replaced the SIBAC procedures previously included in this chapter. The Department of Treasury has required that all agencies convert to OPAC from SIBAC, which is to be eliminated as a billing procedure. UNICOR and most of our customers have already switched to OPAC.

4. Procedures for a new automated Form 5 billing procedure (inter-industries) which is expected to be implemented in FY 89 - 90 is included in place of the manual procedure. Field locations will continue to use the current manual procedures until the automated version is implemented.

D. Section 8507, Disbursements.

1. OPAC procedures have been inserted in place of the SIBAC procedures (see C.2. above).

2. New requirements have been added for documenting voucher numbers for an automated (computer) Voucher Register in which the voucher numbers can not be resequenced each year to start at # 1.

3. Computer generated Voucher/Disbursement Registers are authorized by paragraph 130, as long as, all the required information and data are included on the form and required procedures (control and etc.) continue to be followed.

4. * Updates were made throughout the section to incorporate the changes to the Prompt Payment Act and the Department of Treasury's GOALS system.

5. * Paragraph 116 was completely revised to include the Department of Justice automated procedures for reporting moving expenses through their Human Resource Management Information System (HRMIS). Procedures and Illustrations for the obsolete Form DOJ-412 were removed.

E. Section 8508, Fixed Assets.

1. The depreciation rate schedule for straight-line depreciation in paragraph 402 has been revised to bring it into current operating procedures as delineated in Operations Memorandum, 43-88(8500), May 4, 1988.

2. * Paragraph 207 was revised to include accountability for all items which meet the criterion established in Section 8505 paragraph 214. This change was necessary because of the changes made to the Depreciation Schedule.

3. Procedures for the Deferred & Prepaid Expense accounts have been removed, since the use of these accounts has been suspended due to changes in accounting procedures. Guidance for the treatment of these costs has been added to clarify which costs should be expensed and which should be capitalized, consistent with Operations Memorandum 43-88(8500), May 4, 1988.

F. Section 8509, Inventory Control.

1. The Inventory Plan in paragraph 402 of this section was greatly expanded to provide detailed instructions for the preparation, execution, and reporting of physical counts of inventories. The requirements of the Inventory Plan was published in the Operations Memorandum 44-88(8500), April 30, 1988.

2. * Paragraph 303.4 (page 8509.3-9) was revised to allow a "designated employee" to enter the dollar value for items requisitioned. APECS prints dollar amounts for items as they are requisitioned in the warehouse. Under the earlier manual system with stock cards, these amounts were not readily available and were maintained by the Business Office only.

G. Section 8513, Travel and Transportation.

Revisions to paragraphs 100 and 105 have been made because of recent government initiatives concerning travel. These paragraphs now require locations to use current authorized procedures, such as, the use of credit cards, travel agencies, GTRs, and etc. as dictated by policy.

H. Section 8514, Vouchering.

* Paragraph 106 (page 8514-9) was revised to include the new Federal Travel Regulation allowing staff on official over-night travel one official call home per day.

Many of the flow diagrams in these sections are copies of the ones found in the previous revision of the Accounting Manual and were included only to expedite the release of this revision. New originals will be made and distributed as required.

2. TABLE OF CHANGES.

Remove	Insert
All of Section 8501 and the APPENDIX to 8501	New Section 8501 and the new APPENDIX to 8501
All of Section 8502	New Section 8502
All of Section 8504	New Section 8504
All of Section 8507	New Section 8507
All of Section 8508	New Section 8508
All of Section 8509	New Section 8509
All of Section 8513	New Section 8513
All of Section 8514	New Section 8514

3. File this Change Notice in front of the UNICOR Accounting Manual.

J. Michael Quinlan
Director



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-26
DATE: February 3, 1986

1. SUMMARY OF CHANGES:

Periodic reporting requirements have been altered to reflect current corporate information needs. There have been some changes, deletions and additions in the reports required. Changes resulting from the electronic transmission of some financial reports have been addressed. Explanations of report responsibilities and requirements have been expanded and clarified. Report samples have been included and the forms required for year end reports have been assigned FPI numbers. Forms control was expanded to provide control for specific blank forms to reduce the opportunity for fraud and abuse. The entire Reports, Forms and Records section has been reproduced. The changes are indicated by margin lines.

2. ACTION:

Remove 8000.1, Chapter 8500, Pages 8515-1 to 8515.3-2.
Insert 8000.1, Chapter 8500, Pages 8515-1 to 8515.3-2.

3. File this Change Notice in front of the UNICOR Corporate Policies and Procedures Manual.

NORMAN A. CARLSON
Commissioner
Federal Prison Industries, Inc.



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-25
DATE: May 21, 1985

1. PURPOSE. To transmit changes to UNICOR Accounting Manual, Section 8500, Accounting.
2. INFORMATION. These changes modify accounts and procedures to incorporate the Simplified Intergovernmental Billing and Collection (SIBAC) system in the Accounting Manual and to provide accounts for unbilled receivables and non-current receivables. In some cases, the addition of the new changes necessitated changing page numbers and rearranging parts of the original text to other pages.
3. SUMMARY OF CHANGES.
 - a. Additions to Chart of Accounts segregate SIBAC billings, unbilled receivables and non-current receivables (10.1.2, 10.4, and 11.0 respectively).
 - b. T-accounts and journal entries include changes to the Chart of Accounts.
 - c. Control and accountability procedures are delineated for the SIBAC system.
 - d. Invoicing and Collection procedures for SIBAC are described.
 - e. Duties relating to disbursements must be assigned in writing.
 - f. Rearrangement of original text to provide space for new changes.

4. TABLE OF CONTENTS:

<u>Remove</u>	<u>Insert</u>
Pages 8501-1, 2	Pages 8501-1, 2
Pages 8501A-1, 2	Pages 8501A-1, 2
Pages 8501A-5 to 8	Pages 8501A-5 to 8
	Pages 8501A-12a, 12b
Pages 8501A-41, 42	Pages 8501A-41, 42
Pages 8501A-49 to 52	Pages 8501A-49 to 52
Pages 8502-5, 6	Pages 8502-5, 6
Pages 8502-9, 10	Pages 8502-9, 10
Pages 8502-27, 30	Pages 8502-27, 30
Pages 8503-i	Pages 8503-i
Pages 8503-5 to 12	Pages 8503-5 to 13
Pages 8504-i, ii	Pages 8504-i, ii
Pages 8504-1, 2	Pages 8504-1, 2
Pages 8504-4a, 5	Pages 8504-4a, 5

Pages 8504-6 to 19
Pages 8505-i, ii
Pages 8505-1, 2
Pages 8505-4 to 13
Pages 8507-3, 4
Pages 8507-4a, 4b

Pages 8504-6 to 25
Pages 8505-i, ii
Pages 8505-1, 2
Pages 8505-4 to 14
Pages 8507-3, 4
Pages 8507-4a, 4b

4. ACTION. The contents of this Change Notice are effective when received. File this Change Notice in front of the UNICOR Corporate Policies and Procedures Manual.

NORMAN A. CARLSON
Commissioner
Federal Prison Industries, Inc.



Change Notice

DIRECTIVE BEING CHANGED: 8000.01

CHANGE NOTICE NUMBER: CN-24

DATE: August 8, 1984

1. PURPOSE. To transmit changes to the UNICOR Accounting Manual, Section 8500, Accounting.

2. INFORMATION. These changes correct minor problems found in the new manual. Procurement authorities were modified and program procurements included. Suggested changes from field staff have also been incorporated. Other changes were added to comply with audit findings.

3. SUMMARY OF CHANGES.

Reference to gender removed
Certain withholding codes changed to comply with DOJ codes.
Inmate Payroll Controls tightened.
Cash controls improved.
Reporting of B&I projects revised.
Definitions in depreciation section modified.
Central Office travel authorized only by Associate Commissioner.
Control of and responsibility for GTR's improved.
Procurement authoriy modified.
Program procurements included.

4. TABLE OF CONTENTS.

<u>Remove</u>	<u>Insert</u>
Pages 8500-7, 8	Pages 8500-7, 8
Pages 8501-13 to 16	Pages 8501-13 to 16
Pages 8501A-3, 4	Pages 8501A-3, 4
Pages 8503-11, 12	Pages 8503-11, 12
Pages 8505-1, 2	Pages 8505-1, 1a, 1b
Pages 8507-1 to 4	Pages 8507-1 to 4, 4a
Pages 8508 i, ii	Pages 8508 i, ii
Pages 8508.2-5, 6	Pages 8508.2-5, 6
Pages 8508.3-1, 2, 3	Pages 8508.3-1, 2, 3
Pages 8508.4-1, 2, 3	Pages 8508.4-1, 2, 3
Pages 8513-1, 2	Pages 8513-1, 2
Pages 8513-7, 8	Pages 8513-7, 8
Pages 8515.1-9, 10	Pages 8515.1-9, 10
Pages 8518-3, 4	Pages 8518-3, 4
Pages 8530-1, to 5	Pages 8530-1, to 5

5. ACTION. The contents of this change notice are effective May 1, 1984.

NORMAN A. CARLSON
Director



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-23
DATE: June 4, 1984

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1. PURPOSE: To transmit changes to the UNICOR Corporate Policies and Procedures Manual.
2. SUMMARY: New Section 8251 establishes methodology for the generation and management of UNICOR sales promotion material. All further catalog issuances will be consistent with this policy.
3. ACTION: Insert Section 8251 (Attached)
4. File this change Notice in front of the UNICOR Corporate Policies and Procedures Manual.

NORMAN A. CARLSON
Director



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-22
DATE: May 29, 1984

1. PURPOSE: To transmit changes to the Corporate Policies and Procedures Manual.
2. SUMMARY: Revised Chapter 8900, Index, is updated to reflect all new and existing UNICOR manuals and policy changes.
3. TABLE OF CONTENTS:
 - Remove
Page 8900-1/8900-6, dated March 8, 1982
 - Insert
Pages 8900-1/8900-6, dated May, 1984
4. FILE THIS CHANGE NOTICE IN THE FRONT OF THE UNICOR CORPORATE POLICIES AND PROCEDURES MANUAL.

NORMAN A. CARLSON
Director



Change Notice

DIRECTIVE BEING CHANGED: 8000.01
CHANGE NOTICE NUMBER: CN-21
DATE: May 3, 1984

1. PURPOSE: To transmit narrative descriptions and a chart depicting the organization of the (new) Industries, Education and Vocational Training Division.

2. SUMMARY OF CHANGES.

a. The following organizational elements, formerly part of the "Industries Division", have been assigned to the Assistant Directors for Correctional Programs and Administration, respectively.

- (1) Community Programs Branch
- (2) Managements and Information Systems Branch

b. The Education and Vocational Training Branch has been assigned to this Division.

c. The Inmate Programs function now reports to the Deputy Assistant Director, Education and Vocational Training.

d. The following new organizational elements have been established:

(1) The Corporate Marketing Unit, reporting to the Associate Commissioner.

(2) The position of Assistant Director, Staff Training Academy-UNICOR, reporting to the Deputy Associate Commissioner.

(3) The position of Manager, Special Projects, reporting to the Deputy Associate Commissioner.

e. The following mergers of product divisions have been accomplished:

(1) The Textiles and Shoe/Brush Divisions have been merged as the Textile and Leather Products Division, retaining brooms, but not brushes.

(2) The Metals and the Wood/Plastics Divisions have been merged as the Metal, Wood & Plastics Division, including brushes.

3. ACTION:

REMOVE

Pages 8020-1/8020-4

INSERT

Pages 8020-1/8020-7

4. THIS CHANGE NOTICE IS TO BE FILED IN THE FRONT OF THE UNICOR
CORPORATE POLICIES ND PROCEDURES MANUAL.

NORMAN A. CARLSON
Director

